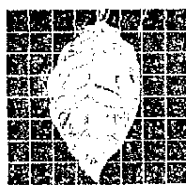
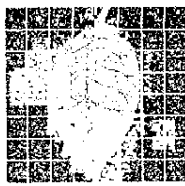


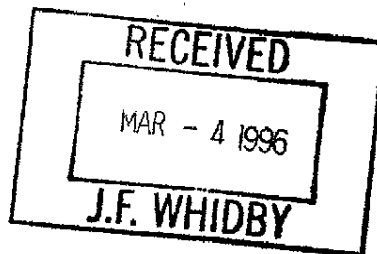
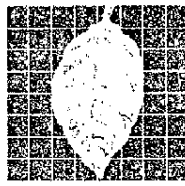
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March 1, 1996



Ms. Brenda T. Hodge
Dr. S. T. Jones
Dr. John H. Lauterbach
Dr. John D. Woods
Dr. J. F. Whidby
Mr. Robert S. Pless

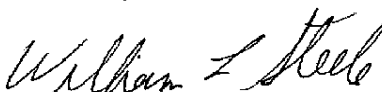
Addressees:

The enclosed, updated, report for Market Sample 38 replaces the draft of January 5, 1996. During the thirty-day review period, Philip Morris requested the re-testing of seven brands, Liggett requested the re-testing of two brands, and Brown and Williamson requested the re-testing of one brand. These are designated in the report as "Retested brand" and footnoted. The values are those obtained from the retest.

Updated files, containing the revised results, are on a 1.4Mb, 3 1/2" floppy disk disc, readable on an IBM compatible machine. Two of the files are in Lotus ".wk1" format: one contains TPM, Water, and Puff Counts in addition to Tar, Nicotine, and CO; the other contains the rounded Tar, Nicotine, and CO values. These should be readable by most spreadsheet programs; however, the same information is also provided in ASCII files (with a ".csv" extension) with commas delimiting the data fields. For those having Microsoft's Excel, a ".xls" file is also provided containing contents of both files as worksheets.

An appendix has been added associating the brand name and its key value (called a "brand code" by us) used internally here for identification and processing. It is my understanding that the FTC will ask that this be included on the next 6b as an unambiguous identifier for any TITL values reported. This association has also been made a part of the disc files.

Yours truly,


William L. Steele

Enclosures(2)

xc: Nicholas Simeonidis w/o disk
M.J. McGraw w/o enclosures
David H. Remes w/o disk

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